

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Original) A method of fabrication for a magnetoresistive device, said method comprising:

forming an oxide layer;

forming a plurality of magnetoresistive device layers above said oxide layer;

forming an etch stop above said magnetoresistive device layers;

surrounding said magnetoresistive device layers with an oxygen barrier; and

etching into said oxide layer while said magnetoresistive device layers are surrounded by said oxygen barrier.

2. (Original) The method of claim 1, wherein said oxide layer comprises silicon oxide.

3. (Original) The method of claim 2, wherein said oxygen barrier comprises a photoresist layer.

4. (Original) The method of claim 3, wherein said oxygen barrier further comprises a silicon nitride layer.

5. (Original) The method of claim 1, wherein forming a plurality of magnetoresistive device layers comprises:

forming at least one ferromagnetic layer.

6. (Original) The method of claim 1, wherein forming a plurality of magnetoresistive device layers comprises:

forming a plurality of ferromagnetic layers; and

forming at least one nonmagnetic layer.

7. (Original) The method of claim 6, wherein said magnetoresistive device layers comprise a spin valve.

8. (Original) The method of claim 6, wherein said magnetoresistive device layers comprise a pseudo spin valve.

9. (Original) The method of claim 1, wherein said etch stop comprises titanium nitride.

10. (Original) The method of claim 1, wherein etching into said oxide layer comprises:

etching into said oxide layer to expose at least one electrical contact.

11. (Original) The method of claim 10, further comprising:  
removing at least part of said oxygen barrier; and  
forming at least one electrically conductive path between said magnetoresistive  
device layers and said at least one electrical contact.

Claims 12-20 (Canceled)